

COMMITTEE REPORTS

Typically, all general purpose and primarily formed ballot measure committees (state and local) use the Recipient Campaign Statement (Form 460) to report campaign activity for all semi-annual, quarterly, and preelection filings. Committees formed to support or oppose a LAFCO proposal use the Form 460 to report campaign activity on a monthly basis.

The Form 460 is the main campaign disclosure report and provides the public with an overview of the committee's activity, including money coming in and money going out, during a specified reporting period established by law. The report must include all activity during the specified reporting period, even activity that was previously reported. For example, a contribution that was already reported on a Form 497 (24-Hour/10-Day Contribution Report) must still be reported on the committee's next Form 460.

Committees with minimal activity in a reporting period may be eligible to use the Form 450 (Committee Campaign Statement – Short Form) instead of the Form 460. A Form 450 example is provided at the end of this chapter.

A committee with no activity may file the Form 425 (Semi-Annual Statement of No Activity) as a semi-annual statement. The form simply requires the committee's name and address and the treasurer's signature.

The forms reviewed in this chapter can be accessed from the FPPC website. Software programs are also available for purchase. The FPPC does not endorse any specific programs. A list of vendors is available on the Secretary of State's website.

Multipurpose Organizations (including nonprofits and federal and out-of-state PACs)

Multipurpose organizations that are required to file the Form 460 should refer to Chapter 13 to determine which of the organization's donors must be listed as contributors. In addition, there are other special filing requirements outlined in Chapter 13. For example, a federal PAC that is filing campaign statements with the Federal Election Commission (FEC) is not required to re-itemize its donors.

Quick Tip

Often times, a committee's first report of contributions received is the Form 497 (24-Hour/10-Day Contribution Report). (See Chapter 8.)

**Recipient Committee
Campaign Statement
Cover Page**

COVER PAGE

Date Stamp	CALIFORNIA FORM 460
Page <u>XX</u> of <u>XX</u>	
For Official Use Only	

A Statement covers period
from 7/1/XX
through 9/30/XX

B Date of election if applicable:
(Month, Day, Year)
11/4/XX

SEE INSTRUCTIONS ON REVERSE

1 Type of Recipient Committee: All Committees – Complete Parts 1, 2, 3, and 4.

Officeholder, Candidate Controlled Committee
 State Candidate Election Committee
 Recall
(Also Complete Part 5)

General Purpose Committee
 Sponsored
 Small Contributor Committee
 Political Party/Central Committee

Primarily Formed Ballot Measure Committee
 Controlled
 Sponsored
(Also Complete Part 6)

Primarily Formed Candidate/Officeholder Committee
(Also Complete Part 7)

2 Type of Statement:

Preelection Statement
 Semi-annual Statement
 Termination Statement
(Also file a Form 410 Termination)
 Amendment (Explain below)

Quarterly Statement
 Special Odd-Year Report

3 Committee Information I.D. NUMBER 13432XX

COMMITTEE NAME (OR CANDIDATE'S NAME IF NO COMMITTEE)
Yes on Proposition 2, Support School Financing, Sponsored by Education Leaders Association

STREET ADDRESS (NO P.O. BOX)
1500 Seventh Avenue, Suite 450

CITY	STATE	ZIP CODE	AREA CODE/PHONE
<u>Santa Barbara</u>	<u>CA</u>	<u>93103</u>	<u>805-555-1221</u>

MAILING ADDRESS (IF DIFFERENT) NO. AND STREET OR P.O. BOX
P.O. Box 3300

CITY	STATE	ZIP CODE	AREA CODE/PHONE
<u>Santa Barbara</u>	<u>CA</u>	<u>93103</u>	<u>805-555-1221</u>

OPTIONAL: FAX / E-MAIL ADDRESS
Kjamieson@campaignpros.com

Treasurer(s)

NAME OF TREASURER
Kelly Jamieson

MAILING ADDRESS
1500 Seventh Avenue, Suite 450

CITY	STATE	ZIP CODE	AREA CODE/PHONE
<u>Santa Barbara</u>	<u>CA</u>	<u>93103</u>	<u>805-555-1221</u>

NAME OF ASSISTANT TREASURER, IF ANY
Chris Myers

MAILING ADDRESS
1500 Seventh Avenue, Suite 450

CITY	STATE	ZIP CODE	AREA CODE/PHONE
<u>Santa Barbara</u>	<u>CA</u>	<u>93103</u>	<u>805-555-1221</u>

OPTIONAL: FAX / E-MAIL ADDRESS

4 Verification

I have used all reasonable diligence in preparing and reviewing this statement and to the best of my knowledge the information contained herein and in the attached schedules is true and complete. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on 10/5/XX
Date

Executed on 10/5/XX
Date

Executed on _____
Date

Executed on _____
Date

By _____
Signature of Treasurer or Assistant Treasurer

By _____
Signature of Controlling Officeholder, Candidate, State Measure Proponent or Responsible Officer of Sponsor

By _____
Signature of Controlling Officeholder, Candidate, State Measure Proponent

By _____
Signature of Controlling Officeholder, Candidate, State Measure Proponent

A. Completing the Form 460 Cover Page

A Statement Covers Period

If this is the first report of the calendar year, the “from” date should be January 1. Otherwise, this date should be the day after the closing date of the most recently filed campaign statement. The closing date is identified on the filing schedule.

B Date of Election

When filing a preelection statement in connection with an election, provide the date of the election.

1 Type of Recipient Committee

Check the appropriate box to indicate the type of committee. A primarily formed ballot measure committee that is also controlled or sponsored must check the applicable circle. (See Chapter 1.)

A general purpose ballot measure committee will mark the “General Purpose Committee” box and check the sponsored circle, if applicable. If the committee is controlled by a candidate, also mark the “Officeholder, Candidate Controlled Committee,” box.

2 Type of Statement

Check the appropriate box to indicate the type of statement being filed. The filing schedule will identify the type of statement (e.g., preelection, semi-annual).

3 Committee Information and Treasurer(s)

This entire section must be completed and should include the same information as provided on the committee’s most recently filed Statement of Organization, Form 410. If the committee has not yet received an identification number from the Secretary of State, enter “pending” in the “I.D. Number” box.

4 Verification

The committee treasurer or the assistant treasurer listed on the committee’s Statement of Organization, Form 410, must complete the verification. The statement is signed under penalty of perjury that the information is true and correct. If the Form 460 is not signed, it is not considered filed.

If three or fewer officeholders/candidates or state ballot measure proponents control the committee, the officeholders/candidates must also complete the verification. If there are more than three officeholders/candidates controlling the committee, one may complete the verification on behalf of the others.

If the committee is sponsored and the sponsor is reporting contributions received through the sponsor or made by the sponsor, the responsible officer must also complete the verification.

**Recipient Committee
Campaign Statement
Cover Page — Part 2**

<p>5 Officeholder or Candidate Controlled Committee</p> <p>NAME OF OFFICEHOLDER OR CANDIDATE _____</p> <p>OFFICE SOUGHT OR HELD (INCLUDE LOCATION AND DISTRICT NUMBER IF APPLICABLE) _____</p> <p>RESIDENTIAL/BUSINESS ADDRESS (NO. AND STREET) CITY STATE ZIP _____</p> <p>Related Committees Not Included in this Statement: <i>List any committees not included in this statement that are controlled by you or are primarily formed to receive contributions or make expenditures on behalf of your candidacy.</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">COMMITTEE NAME _____</td> <td style="width:30%;">I.D. NUMBER _____</td> </tr> <tr> <td>NAME OF TREASURER _____</td> <td>CONTROLLED COMMITTEE? <input type="checkbox"/> YES <input type="checkbox"/> NO</td> </tr> <tr> <td colspan="2">COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX) _____</td> </tr> <tr> <td>CITY _____</td> <td>STATE ZIP CODE AREA CODE/PHONE _____</td> </tr> </table> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">COMMITTEE NAME _____</td> <td style="width:30%;">I.D. NUMBER _____</td> </tr> <tr> <td>NAME OF TREASURER _____</td> <td>CONTROLLED COMMITTEE? <input type="checkbox"/> YES <input type="checkbox"/> NO</td> </tr> <tr> <td colspan="2">COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX) _____</td> </tr> <tr> <td>CITY _____</td> <td>STATE ZIP CODE AREA CODE/PHONE _____</td> </tr> </table>	COMMITTEE NAME _____	I.D. NUMBER _____	NAME OF TREASURER _____	CONTROLLED COMMITTEE? <input type="checkbox"/> YES <input type="checkbox"/> NO	COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX) _____		CITY _____	STATE ZIP CODE AREA CODE/PHONE _____	COMMITTEE NAME _____	I.D. NUMBER _____	NAME OF TREASURER _____	CONTROLLED COMMITTEE? <input type="checkbox"/> YES <input type="checkbox"/> NO	COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX) _____		CITY _____	STATE ZIP CODE AREA CODE/PHONE _____	<p>6 Primarily Formed Ballot Measure Committee</p> <p>NAME OF BALLOT MEASURE California School Financing and Accountability Act</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;">BALLOT NO. OR LETTER 2</td> <td style="width:33%;">JURISDICTION State of CA</td> <td style="width:34%;"><input checked="" type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE</td> </tr> </table> <p>Identify the controlling officeholder, candidate, or state measure proponent, if any.</p> <p>NAME OF OFFICEHOLDER, CANDIDATE, OR PROPONENT _____</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">OFFICE SOUGHT OR HELD _____</td> <td style="width:30%;">DISTRICT NO. IF ANY _____</td> </tr> </table>	BALLOT NO. OR LETTER 2	JURISDICTION State of CA	<input checked="" type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE	OFFICE SOUGHT OR HELD _____	DISTRICT NO. IF ANY _____
COMMITTEE NAME _____	I.D. NUMBER _____																					
NAME OF TREASURER _____	CONTROLLED COMMITTEE? <input type="checkbox"/> YES <input type="checkbox"/> NO																					
COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX) _____																						
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OFFICE SOUGHT OR HELD _____	DISTRICT NO. IF ANY _____																					
<p>7 Primarily Formed Candidate/Officeholder Committee <i>List names of officeholder(s) or candidate(s) for which this committee is primarily formed.</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:40%;">NAME OF OFFICEHOLDER OR CANDIDATE _____</td> <td style="width:20%;">OFFICE SOUGHT OR HELD _____</td> <td style="width:40%;"><input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE</td> </tr> <tr> <td>NAME OF OFFICEHOLDER OR CANDIDATE _____</td> <td>OFFICE SOUGHT OR HELD _____</td> <td><input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE</td> </tr> <tr> <td>NAME OF OFFICEHOLDER OR CANDIDATE _____</td> <td>OFFICE SOUGHT OR HELD _____</td> <td><input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE</td> </tr> <tr> <td>NAME OF OFFICEHOLDER OR CANDIDATE _____</td> <td>OFFICE SOUGHT OR HELD _____</td> <td><input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE</td> </tr> </table> <p style="text-align: right;"><i>Attach continuation sheets if necessary</i></p>		NAME OF OFFICEHOLDER OR CANDIDATE _____	OFFICE SOUGHT OR HELD _____	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE	NAME OF OFFICEHOLDER OR CANDIDATE _____	OFFICE SOUGHT OR HELD _____	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE	NAME OF OFFICEHOLDER OR CANDIDATE _____	OFFICE SOUGHT OR HELD _____	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE	NAME OF OFFICEHOLDER OR CANDIDATE _____	OFFICE SOUGHT OR HELD _____	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE									
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5 Officeholder or Candidate Controlled Committee

Ballot measure committees do not complete this section.

6 Primarily Formed Ballot Measure Committee

Indicate the name of the ballot measure, its number or letter designation (if assigned), the jurisdiction in which the measure will be voted upon, and whether the committee is supporting or opposing the measure.

If the committee is controlled by an officeholder, candidate, or ballot measure proponent, report that person’s name, office held or sought, if applicable, and the district number of the office held or sought, if any.

A general purpose ballot measure committee may identify the general issues but is not required to complete Part 6. As reviewed later, a general purpose ballot measure committee controlled by a state candidate/officeholder must specifically identify, for certain expenditures, the measure(s) associated with the expenditure.

7 Primarily Formed Candidate/Officeholder Committee

Ballot measure committees do not complete this section.

B. Completing the Form 460 Summary Page

The Summary Page provides an overview of the committee’s financial activities and must be completed for each filing. Although the Summary Page is located at the beginning of the Form 460, it should be completed last. Totals from certain schedules are carried forward to the Summary Page.

Campaign Disclosure Statement Summary Page		Amounts may be rounded to whole dollars.		SUMMARY PAGE				
SEE INSTRUCTIONS ON REVERSE				Statement covers period				
NAME OF FILER				from 7/1/XX				
Yes on Proposition 2, Support School Financing, Sponsored by Education Leaders Association				through 9/30/XX				
				CALIFORNIA FORM 460				
				Page XX of XX				
				I.D. NUMBER 13432XX				
1 Contributions Received	A Column A TOTAL THIS PERIOD (FROM ATTACHED SCHEDULES)	B Column B CALENDAR YEAR TOTAL TO DATE	Calendar Year Summary for Candidates Running in Both the State Primary and General Elections					
1. Monetary Contributions..... Schedule A, Line 3	\$ 410,950	\$ 2,530,000	1/1 through 6/30 7/1 to Date					
2. Loans Received..... Schedule B, Line 3	(145,675)	354,325	20. Contributions Received \$ _____ \$ _____					
3. SUBTOTAL CASH CONTRIBUTIONS..... Add Lines 1 + 2	\$ 265,275	\$ 2,884,325	21. Expenditures Made \$ _____ \$ _____					
4. Nonmonetary Contributions..... Schedule C, Line 3	15,400	45,400						
5. TOTAL CONTRIBUTIONS RECEIVED.....Add Lines 3 + 4	\$ 280,675	\$ 2,929,725						
2 Expenditures Made			Expenditure Limit Summary for State Candidates					
6. Payments Made..... Schedule E, Line 4	\$ 786,642	\$ 1,786,992	22. Cumulative Expenditures Made* (If Subject to Voluntary Expenditure Limit)					
7. Loans Made..... Schedule H, Line 3	0	0	Date of Election (mm/dd/yy) Total to Date					
8. SUBTOTAL CASH PAYMENTS..... Add Lines 6 + 7	\$ 786,642	\$ 1,786,992	_____/_____/_____ \$ _____					
9. Accrued Expenses (Unpaid Bills)..... Schedule F, Line 3	7,400	17,900	_____/_____/_____ \$ _____					
10. Nonmonetary Adjustment..... Schedule C, Line 3	15,400	45,400						
11. TOTAL EXPENDITURES MADE.....Add Lines 8 + 9 + 10	\$ 809,442	\$ 1,850,292						
3 Current Cash Statement			*Amounts in this section may be different from amounts reported in Column B.					
12. Beginning Cash Balance..... Previous Summary Page, Line 16	\$ 2,350,000					To calculate Column B, add amounts in Column A to the corresponding amounts from Column B of your last report. Some amounts in Column A may be negative figures that should be subtracted from previous period amounts. If this is the first report being filed for this calendar year, only carry over the amounts from Lines 2, 7, and 9 (if any).		
13. Cash Receipts..... Column A, Line 3 above	265,275							
14. Miscellaneous Increases to Cash..... Schedule I, Line 4	778							
15. Cash Payments..... Column A, Line 8 above	786,642							
16. ENDING CASH BALANCE.....Add Lines 12 + 13 + 14, then subtract Line 15	\$ 1,829,411							
If this is a termination statement, Line 16 must be zero.								
4 17. LOAN GUARANTEES RECEIVED..... Schedule B, Part 2	\$ 0							
5 Cash Equivalents and Outstanding Debts								
18. Cash Equivalents..... See instructions on reverse	\$ 0							
6 19. Outstanding Debts..... Add Line 2 + Line 9 in Column B above	\$ 372,225							

A Column A – Total This Period

This column reflects the committee's activity during the current reporting period as reported on Schedules A through I. If there is no activity to report on a particular schedule, enter a zero or the word "none" on the appropriate line in Column A. There should be no blank lines.

B Column B – Total to Date

This column generally reflects the cumulative total since January 1 of the current calendar year. However, if the committee began raising funds in connection with the qualification of a measure that extends into two calendar years, the contributions and expenditures must be cumulated beginning January 1 of the year the committee began raising funds.

Add the totals from Column B of the committee's last campaign statement (if any) to the corresponding amounts in Column A. If this is the first report being filed for a calendar year, only carry forward the amounts for loans and accrued expenses reported on Lines 2, 7, and 9 of Column B (if any) from the committee's last statement. (Note: The amounts reported on Lines 2, 7, and 9 of Column B should be the same as the total outstanding amounts disclosed in column (d) of Schedules B, F, and H, respectively, of the current report.)

When loans (Schedules B and H) and accrued expenses (Schedule F) are paid, the figures to be carried from the schedules to Lines 2, 7, and 9 of Column A may be negative numbers. In this case, be sure to show them as negative figures on the Summary Page (e.g., with a minus sign (-) or in parentheses), and subtract them when totaling Columns A and B.

1 Lines 1-5 (Contributions Received)

Collectively, these lines represent contributions received: monetary, nonmonetary, and loans.

2 Lines 6-11 (Expenditures Made)

Collectively, these lines represent expenditures made: payments, loans made, accrued expenses (bills that are still outstanding), and nonmonetary adjustments.

3 Lines 12-16 (Current Cash Statement)

The Current Cash Statement section should accurately reflect the committee's cash position at the end of the reporting period. If deposits or expenditures have been made that have not cleared the account, the committee's bank balance may not match the ending cash balance.

Beginning and ending cash balances should include the total amount of funds in the committee's campaign checking and savings accounts, plus any investments that can be readily converted to cash, such as certificates of deposit, money market accounts, stocks and bonds, etc.

Line 12 (Beginning Cash Balance)

The beginning cash balance must be the same as the ending cash balance reported on Line 16 of the previously filed statement's Summary Page.

If this is the first statement of the calendar year and no previous statement was filed but money was raised or spent in the previous reporting period enter the amount of cash on hand on December 31. Otherwise, enter zero.

Line 13 (Cash Receipts)

This amount represents the total of all monetary contributions and loans received during the reporting period. Do not include nonmonetary contributions.

Line 14 (Miscellaneous Increases to Cash)

This amount represents increases to the committee's cash position that are not contributions, loans, or repayments of loans made to others. Miscellaneous Increases to Cash include, for example, interest received to a bank account, refunds received from vendors, certain transfers of earmarked funds, and proceeds from the sale of campaign property or auction items. The amount is carried forward from Schedule I, Miscellaneous Increases to Cash.

Together, Lines 13 and 14 reflect all money that has been received during the current reporting period.

Line 15 (Cash Payments)

This figure represents the total amount the committee has spent during the reporting period, including loans made and any accrued expenses paid.

Line 16 (Ending Cash Balance)

This amount represents the total of Lines 12, 13, and 14 **minus** Line 15. The amount reported on Line 16 must equal the total amount of cash the committee has in its campaign bank account **and** the amount of all funds held in interest bearing accounts, certificates of deposit, money market accounts, shares in government bonds, or any other investments that can be readily converted to cash.

If this is a termination statement, Line 16 must be zero.

4 Line 17 (Loan Guarantees Received)

This figure is carried forward from Schedule B, Part 2. The amount represents the total of all loan guarantees, endorsements, or security received during the period.

5 Line 18 (Cash Equivalents)

This figure includes investments that cannot be readily converted to cash as well as the balance due on all outstanding loans the committee has made to others.

Do not include any amount that is invested in interest bearing accounts, certificates of deposit, money market accounts, or any other investments that can be readily converted to cash. This amount should be part of the ending cash figure reported on Line 16.

6 Line 19 (Outstanding Debts)

Report the total of all money owed by the committee. Using Column B, add Line 2 (loans received) and Line 9 (accrued expenses).

Lines 20, 21 & 22

These lines are for certain state candidate election committees. Ballot measure committees do not complete these lines.

Note: The figures on the Summary Page illustration are representative, but not exact, from the examples in this manual.

Answering Your Questions

A. Is there any circumstance when Line 16, Ending Cash Balance, would be a negative amount?

If you report a negative amount on Line 16, this means that either you have made a mathematical error in your calculations or the committee's bank account is overdrawn. Rounding off also may cause a small negative in the cash on hand balance.

B. Is there any circumstance when an amount in Column A would be negative?

Yes. When you are reporting loans and accrued expenses, as these are paid down, the amount reflected in Column A may be a negative amount.

C. What should I do if I am unable to balance my accounting records by the filing deadline?

Since the Political Reform Act does not provide for extensions of a filing deadline, complete the statement as accurately as you can and file an amendment with the corrections as soon as possible.

D. What is the most common mistake made on the Summary Page?

Committees often report loan repayments twice. A loan repayment should only be reported on Schedule B.

C. General Rules for Reporting Contributions Received

Chapter 3 provides detailed information on the following topics and other contribution reporting rules. The information below is only a quick recap of some of the rules.

\$5,000 Contributor – Major Donor Notice

If \$5,000 or more is received from a single source in a calendar year, a “major donor” notice must be sent to the contributor. Do not send the notice if the contribution is from another recipient committee. (See Chapter 3.)

Joint Checking Account

If a check is received that is imprinted with two individuals’ names, report the contribution as coming from the person who signed the check. However, if both signed the check, or one has signed the check but both have signed an accompanying document indicating that the contribution is from both, then report 50% of the contribution coming from the one individual and 50% coming from the other, unless the document attributes specific amounts to each contributor.

Intermediary

If a contribution of \$100 or more is received from someone who is acting as an intermediary, disclose both the true source of the contribution and the intermediary. Failure to report the true source of a contribution is a serious violation of the law.

Contributions from Family Trust

If a contribution is received from a family trust account, it is attributed to the person who directed the contribution.

Contribution Limits

Contribution limits of \$38,800 (2019-2020 limits) may apply if a committee, at the behest of a state candidate, makes a payment of \$50,000 or more for a communication featuring the state candidate within 45 days before his or her election. (See Chapter 3.)

Ex 9.1 – Sarah Honey made a contribution to your committee and notified you that she would later be reimbursed by her employer, Hilltop Dairy. Your committee will report Hilltop Dairy, and its address, as the source of the contribution and also disclose Sarah as the intermediary, providing her address, occupation, and employer.

Aggregating Contributions

There are a variety of situations in which two or more contributions must be aggregated for reporting purposes. For example, when an individual, who is the sole proprietor of a company, makes a contribution from company funds and another contribution from personal funds, these contributions are added together for reporting purposes. See Chapter 3 for additional information and examples.

There are special rules for “major donors” (generally these are individuals and business entities that make contributions totaling \$10,000 or more in a calendar year) when they make contributions that are subject to aggregation. The major donor must notify each committee to which it makes a contribution of the name under which the major donor is filing its report (Form 461). The recipient of the contribution must identify the name of the “filer” and the name of the contributor, if that is different than the name of the filer.

Contributor Information

A contribution of \$100 or more must be returned to the contributor within 60 days of receipt if the contributor’s name, address, and, if the contributor is an individual, his or her occupation and employer are not in the committee’s records. (See Chapter 2.)

Reporting Cumulative Amounts

Contributions from the same source are cumulated from January 1 through December 31 unless the committee began raising funds in connection with the qualification of a measure that extends into two calendar years. In that case, the period over which contributions are cumulated begins January 1 of the year the committee began raising funds.

Donor Disclosure for Multipurpose Organizations

A multipurpose organization (e.g., nonprofit) that qualifies as a recipient committee must identify its funding sources for contributions and independent expenditures made. Chapter 13 discusses when a multipurpose organization qualifies as a recipient committee and provides detailed information about how to determine which donors to a multipurpose organization must be disclosed as contributors on a campaign statement.

Ex 9.2 – Temple Construction is a subsidiary of Temple Enterprises. Contributions made by the two entities must be aggregated and they qualify as a major donor. Your committee receives a contribution from Temple Construction. Temple Construction is required to notify you that its contribution is reported on a campaign statement filed under the name of Temple Enterprises. Your committee must identify both names on its report and, if you receive contributions from both entities, the contributions must be aggregated for purposes of reporting cumulative amounts.

Quick Tip

Chapter 13 includes several examples of how to report donors to a multipurpose organization that qualifies as a recipient committee.

Returned Contributions

Not Deposited: A contribution need not be reported if it is returned to the contributor prior to depositing it and prior to the closing date of the campaign statement on which it would otherwise be reported. A contribution of \$1,000 or more received within 90 days of an election, including the date of the election, is not required to be reported if it is not deposited, negotiated, or cashed and is returned to the contributor within 24 hours of receipt.

Deposited, Negotiated, or Returned After Closing Date:

Contributions that have been deposited or negotiated, or which were not returned prior to the closing date of the campaign statement, are reported on Schedule A. If the contribution is returned within 30 days of receipt, and within the reporting period, the return may be shown as a negative figure on Schedule A. Otherwise, report the return of the contribution on Schedule E.

Returned for Insufficient Funds: If a contribution check is returned from the bank for insufficient funds and the committee returns the check to the contributor during the same reporting period, both the receipt and the return of the contribution may be reported on Schedule A with the return shown as a negative amount. Otherwise, the return is reported on Schedule E.

Enforceable Promises

If a contribution is received in the form of an “enforceable promise” that has not been paid during the period, report the contribution as a memo entry on Schedule A.

Disclose the date of the promise, all of the required information about the contributor, and the amount promised, but do not include the amount in the summary totals. When the contributor makes the actual payment, fully disclose the contribution on Schedule A, if the payment is made to the committee, or on Schedule C, if the contributor pays the vendor directly, and include the amount in the appropriate summary section.

Reporting Funds Received Before Committee is Formed

A group that forms for the sole purpose of beginning a ballot measure campaign and receives funds prior to the time the issue becomes an official ballot measure (e.g., petition circulation drive begins) must disclose the early contributors on the committee's first report.

**Schedule A
Monetary Contributions Received**

Amounts may be rounded
to whole dollars.

SCHEDULE A

Statement covers period		CALIFORNIA FORM 460
from	7/1/XX	
through	9/30/XX	Page XX of XX

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER
1234XX

1 DATE RECEIVED	2 FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	3 CONTRIBUTOR CODE *	4 IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	5 AMOUNT RECEIVED THIS PERIOD	6 CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	7 PER ELECTION TO DATE (IF REQUIRED)
7/10/XX	Jessie Diaz 231 Oak Street Folsom, CA 95630	<input checked="" type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Retired	\$50	\$100	N/A
7/30/XX	Education Leaders Assoc. PAC (ID# 13221XX) 1600 R Street, Suite 200 Sacramento, CA 95815	<input type="checkbox"/> IND <input checked="" type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$250,000	\$854,500	N/A
8/12/XX	L.A. County Educators SCC (ID# 12435XX) 725 S. Spring Avenue Los Angeles, CA 90013	<input type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input checked="" type="checkbox"/> SCC		\$100,000	\$200,000	N/A
8/22/XX	Alameda County Libertarian Central Committee 955 Harbor Blvd. (ID#12743XX) Oakland, CA 94607	<input type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input checked="" type="checkbox"/> PTY <input type="checkbox"/> SCC		\$50,000	\$100,000	N/A
9/15/XX	Bridges Electric Company 1313 Main Street Ventura, CA 93002	<input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$2,000	\$2,000	N/A
SUBTOTAL \$				402,050		

8 Schedule A Summary	<p>1. Amount received this period – itemized monetary contributions. (Include all Schedule A subtotals.) \$ <u>402,050</u></p> <p>2. Amount received this period – unitemized monetary contributions of less than \$100 \$ <u>8,900</u></p> <p>3. Total monetary contributions received this period. (Add Lines 1 and 2. Enter here and on the Summary Page, Column A, Line 1.) TOTAL \$ <u>410,950</u></p>	<p>*Contributor Codes IND – Individual COM – Recipient Committee (other than PTY or SCC) OTH – Other (e.g., business entity) PTY – Political Party SCC – Small Contributor Committee</p>
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DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE *	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	AMOUNT RECEIVED THIS PERIOD	CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	PER ELECTION TO DATE (IF REQUIRED)
8/20/XX	Kristine's Catering Company 10 State Street Sacramento, CA 95826	<input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$5,000	\$5,000	N/A
	Intermediaries: Joseph Jarrell \$2,500 635 Autumn Street, Folsom, CA 95630	<input type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Baker Kristine's Catering Co.			
	Sarah Wright \$2,500 4008 Parkwood Way, Elk Grove, CA 95757	<input type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Bookkeeper Kristine's Catering Co.			



As long as the amount of the contribution of both the true source and the intermediary is clearly disclosed on Schedule A, it is permissible to display the information in other formats.

Note: The example above demonstrates an acceptable format for reporting intermediaries.

D. Completing the Form 460 Schedule A – (Monetary Contributions Received)

Report monetary contributions the committee has received on Schedule A, except for loans (reported on Schedule B). Receipt of repayments for loans made is reported on Schedule H, and miscellaneous receipts are reported on Schedule I.

1 Date Received

List the date the committee obtained possession or control of the contribution. For instance, in the case of a check, report the date the check was received, which may differ from the date the check was written or the date the check was deposited.

For contributions received by electronic transaction (such as credit card, debit account, or wire transfer, including those received over the Internet), report the date the committee received or had control of the credit/debit account information or other payment information, or the date the committee received or had control of the funds, whichever is earlier. Chapter 2 has a list of examples.

2 Contributor Information

Itemize persons and organizations who have contributed to the committee a cumulative amount of \$100 or more during the calendar year. Provide each contributor's name, street address, city, state, and zip code. Remember to maintain the names and addresses of contributors of \$25 or more in your records.

3 Contributor Codes

For each itemized contributor, check the box indicating whether the contributor is an individual, a committee, or "other" (such as a business entity), or a political party. The code "SCC" refers to state small contributor committees.

4 Occupation and Employer, I.D. Number, and Intermediary Information

If the contributor is an individual, provide the individual's occupation and employer. If the contributor is self-employed, provide the name

Quick Tip

Some local agencies require itemization below \$100.

Quick Tip

Report on Schedule A contributions of any amount received from the controlling candidate's election campaign to the same candidate's ballot measure committee.

of the business. Do not leave this section blank. If this information has not yet been obtained, enter “requested” or similar language in this section and amend Schedule A when the information has been received.

If the contributor is a recipient committee, report that committee’s identification number. If an identification number has not yet been assigned or is unknown, report the full name, street address, city, state, and zip code of that committee’s treasurer.

If a contribution is received through an intermediary, provide the name, street address, city, state, zip code, and, if applicable, occupation and employer of both the intermediary and the true source of the contribution. (See Chapter 3 for the definition of intermediary.)

5 Amount Received This Period

Report the amount of the contribution.

6 Cumulative to Date

Generally, the amount listed in the “Cumulative to Date Calendar Year” column will be cumulated from January 1 through December 31 unless the committee began raising funds in connection with the qualification of a measure that extends into two calendar years. In that case, the period over which contributions are cumulated begins January 1 of the year the committee began raising funds.

7 Per Election to Date

This column does not apply to ballot measure committees, unless otherwise instructed by a local ordinance.

8 Schedule A Summary

Complete the Schedule A summary section by entering the total amount of itemized contributions (\$100 or more) received this period on Line 1 and the total amount of unitemized contributions (less than \$100) received this period on Line 2. Add Lines 1 and 2 and enter that amount on Line 3. The amount on Line 3 is carried forward to the overall Summary Page, Column A, Line 2. Reminder: Once a contributor has contributed \$100 or more in a calendar year, all future contributions received from that person, regardless of the amount, must be itemized.

Quick Tip

Committees must return contributions of \$100 or more if the required identifying information is not obtained. (See Chapter 2.)

Quick Tip

An individual made a personal contribution of \$50,000 to a nonprofit with the intent, purpose and understanding that the nonprofit would provide the funds to a ballot measure committee. The nonprofit must inform the committee that the individual is the true source of the contribution and that the nonprofit is acting as an intermediary. In addition, a treasurer has a responsibility to contact the nonprofit, if the treasurer has reason to question the true source of a contribution, because of the size, its reported source, the likelihood of the source making a contribution of the size reported and all other circumstances surrounding receipt of the contribution. Campaign transactions vary; contact the FPPC for advice.

**Schedule B – Part 1
Loans Received**

Amounts may be rounded to whole dollars.

Statement covers period from <u>7/1/XX</u> through <u>9/30/XX</u>	CALIFORNIA FORM 460 Page <u>XX</u> of <u>XX</u>
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SEE INSTRUCTIONS ON REVERSE
NAME OF FILER

I.D. NUMBER

1 Yes on Proposition 2, Support School Financing, Sponsored by Education Leaders Association

13432XX

1	2	a	b	c	d	e	f	g
FULL NAME, STREET ADDRESS AND ZIP CODE OF LENDER (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	(a) OUTSTANDING BALANCE BEGINNING THIS PERIOD	(b) AMOUNT RECEIVED THIS PERIOD	(c) AMOUNT PAID OR FORGIVEN THIS PERIOD	(d) OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD	(e) INTEREST PAID THIS PERIOD	(f) ORIGINAL AMOUNT OF LOAN	(g) CUMULATIVE CONTRIBUTIONS TO DATE
Education Leaders Assoc. PAC (ID# 13221XX) 1600 R Street, Suite 200 Sacramento, CA 95815 † <input type="checkbox"/> IND <input checked="" type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$ 0	\$ 100,000	<input type="checkbox"/> PAID \$ 0 <input type="checkbox"/> FORGIVEN \$ 0	\$ 100,000 n/a DATE DUE	0 % RATE \$ 0	\$ 100,000 9/1/XX DATE INCURRED	\$ 854,500 PER ELECTION** n/a
Educator Leaders Assoc. PAC (ID# 13221XX) 1600 R Street, Suite 200 Sacramento, CA 95815 † <input type="checkbox"/> IND <input checked="" type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$ 500,000	\$ 0	<input type="checkbox"/> PAID \$ 0 <input checked="" type="checkbox"/> FORGIVEN \$ 250,000	\$ 250,000 n/a DATE DUE	0 % RATE \$ 0	\$ 500,000 1/1/XX DATE INCURRED	\$ 854,500 PER ELECTION** n/a
Friends of Superintendent Susan Johnson 20XX (ID# 13556XX) 750 Sunnyside Street Pasadena, CA 91108 † <input type="checkbox"/> IND <input checked="" type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$ 0	\$ 5,000	<input checked="" type="checkbox"/> PAID \$ 675 <input type="checkbox"/> FORGIVEN \$ 0	\$ 4,325 12/1/XX DATE DUE	5 % RATE \$ 100	\$ 5,000 7/1/XX DATE INCURRED	\$ 5,000 PER ELECTION** n/a
SUBTOTALS		\$ 105,000	\$ 250,675	\$ 250,675	\$ 354,325	\$ 100		

3 **Schedule B Summary**

(Enter (e) on Schedule E, Line 3)

1. Loans received this period \$ 105,000 (Total Column (b) plus unitemized loans of less than \$100.)	
2. Loans paid or forgiven this period \$ 250,675 (Total Column (c) plus loans under \$100 paid or forgiven.) (Include loans paid by a third party that are also itemized on Schedule A.)	
3. Net change this period. (Subtract Line 2 from Line 1.) NET \$ (145,675) Enter the net here and on the Summary Page, Column A, Line 2. <small>(May be a negative number)</small>	

†Contributor Codes

IND – Individual
COM – Recipient Committee (other than PTY or SCC)
OTH – Other (e.g., business entity)
PTY – Political Party
SCC – Small Contributor Committee

E. Completing the Form 460 Schedule B – Part 1 (Loans Received)

Schedule B is for reporting activity on loans received by the committee. Outstanding loans are reported on each campaign statement until they are paid off. Schedule B has two parts:

- Part 1 lists loans received or outstanding, and the repayment, forgiveness, or payment by a third party of a loan previously received.
- Part 2 lists information on loan guarantors.

1 Lender Information and Contributor Codes

Provide the name, street address, city, state, and zip code of a lender of \$100 or more. Check the box indicating whether the contributor is an individual, a committee, “other” (e.g., business entity), a political party, or a small contributor committee.

Quick Tip

If the committee has drawn on a line of credit, it is reported as a loan.

2 Individual Lender

If the lender is an individual, also provide the individual’s occupation and employer, or, if the contributor is self-employed, provide the name of the business. Do not leave this column blank. If this information has not yet been obtained, enter “requested” or similar language in this column and amend Schedule B, Part 1 when the information is received. If the information is not received within 60 days of receiving the loan, the committee must return the loan amount to the lender. (See Chapter 2.)

Loan Amounts

a Outstanding Balance Beginning This Period

Enter the outstanding loan balance at the beginning of this reporting period (Column (d) of the last report filed). If the loan was received this period, enter zero.

b Amount Received This Period

Enter the amount received from the lender during this reporting period. If the loan was received in a previous reporting period, enter zero.
Note: A candidate/officeholder for state elective office is not limited in the amount he/she may personally loan to a ballot measure committee. The \$100,000 loan limit imposed in Government Code Section 85307 does not apply to ballot measure committees.

c Amount Paid or Forgiven This Period

Enter the amount of any reduction of the loan during this reporting period. Check the appropriate box to indicate whether the reduction was a payment or forgiveness. When the lender forgives all or part of a loan, or a third party makes a payment on a loan, also report the lender or third party on Schedule A. Enter zero if no payments were made this reporting period.

d Outstanding Balance at Close of This Period

Enter the outstanding balance of the loan at the close of this reporting period. Enter the due date, if any.

e Interest Paid This Period

Enter the interest rate and the amount of interest paid on the loan during this reporting period. If the lender is not charging interest, indicate “none” on the “interest rate” line. Interest paid is reported separately from payments made on the loan principal. Interest payments are also transferred to the Schedule E summary section.

f Original Amount of Loan

Enter the original amount of the loan and the date it was received. If this is the first time the loan is being reported, this is the same amount as reported in Column (b).

g Cumulative Contributions to Date

Enter the cumulative amount of contributions (including loans, loan guarantees, monetary and nonmonetary contributions) received from the lender during the calendar year covered by this statement unless the committee began raising funds in connection with the qualification of a measure that extends into two calendar years. In that case, the period over which contributions are cumulated begins January 1 of the year the committee began raising funds.

3 Schedule B Summary

Complete the Schedule B Summary by entering the total amount of loans received this period on Line 1 and the total amount of loans paid or forgiven on Line 2. Subtract Line 2 from Line 1 and enter the difference (net change this period) on Line 3. The amount on Line 3 will be a negative amount when the loans paid or forgiven this period are more than the amount of new loans received. The amount on Line 3 is carried forward to the overall Summary Page, Column A, Line 2.

Outstanding Loans Received (Summary Page – Column B, Line 2)

Loans received are carried forward on future statements until they are paid off. To determine the amount for Column B, Line 2 of the overall Summary Page, add the amount from Column A, Line 2 of

Quick Tip

A loan is a contribution unless it is received from a commercial lending institution in the ordinary course of business. It is not necessary to disclose cumulative amounts for loans that are not contributions.

this statement to the amount of Column B, Line 2 of the previous statement. If the amount in Column A, Line 2 is a negative number, subtract it from the amount in Column B, Line 7 of the previous statement.

1 FULL NAME, STREET ADDRESS AND ZIP CODE OF GUARANTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	2 CONTRIBUTOR CODE	3 IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	4 LOAN	5 AMOUNT GUARANTEED THIS PERIOD	6 CUMULATIVE TO DATE	7 BALANCE OUTSTANDING TO DATE
ABC Bonding Company 1249 - 59th Street San Francisco, CA 94444	<input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		LENDER The Friendly Bank DATE 7/15/XX	\$30,000	CALENDAR YEAR \$ 30,000 PER ELECTION (IF REQUIRED) \$ N/A	\$30,000

F. Completing the Form 460 Schedule B – Part 2 (Loan Guarantors)

1 Guarantor Information

If someone guarantees, co-signs, endorses, or provides security for a loan of \$100 or more, enter the name and address of the guarantor.

2 Contributor Codes

For each itemized guarantor, check the box indicating whether the guarantor is an individual, committee, or “other” (such as a business entity), or a political party. (The code “SCC” is for a small contributor committee.)

3 Individual Loan Guarantor

If the guarantor is an individual, enter his or her occupation and employer, or, if self-employed, the name of the business.

4 Loan

Enter the name of the lender or the entity at which a line of credit was established and the date of the loan or the date the line of credit was established.

5 Amount Guaranteed This Period

Enter the amount guaranteed this period, if applicable. For lines of credit, enter the full amount established or secured by the guarantor during the period. (Report amounts **drawn on a line of credit on Schedule B – Part 1.**)

6 Cumulative to Date

Enter the cumulative amount of contributions (including loans, loan guarantees, monetary and nonmonetary contributions) received from the guarantor during the calendar year covered by the statement unless the committee's fundraising in connection with the qualification of the measure extends into two calendar years. In that case, the period over which contributions are cumulated begins January 1 of the year the committee began raising funds.

7 Balance Outstanding to Date

Report the outstanding balance for which the guarantor is liable at the close of this reporting period.

Quick Tip

Loan guarantees are not included in the Schedule B summary section, but are carried forward in a lump sum to Line 17 of the overall Summary Page.

G. General Rules for Reporting Nonmonetary Contributions Received on Schedule C

Schedule C is used to report nonmonetary contributions received by the committee. Nonmonetary contributions are goods or services provided to the committee for which it does not pay the fair market value.

The fair market value is the amount the committee would pay for the goods or services on the open market – whatever it would cost any member of the general public to obtain the same goods or services. (See Chapter 3 for assistance in determining the fair market value of a nonmonetary contribution.)

Examples of Nonmonetary Contributions

- Items donated for a garage sale, raffle, or auction.
- Poll results.
- Signs, postage, and printing.
- Food and entertainment provided for a fundraiser.
- Discounts or rebates that are not extended to the general public.
- Mailing lists, mailings, and other advertising.
- Forgiveness of an accrued expense by the creditor.
- Use of an office, automobile, or airplane.
- Mail production, postage, printing, shipping, data and graphics.
- Phone banking and public communications.

Quick Tip

If corporate stock is received as a contribution, the amount reported on Schedule C is the value listed on the stock exchange on the date of receipt. When the stock is sold, the proceeds are reported on Schedule I as a miscellaneous increase to cash.

- Media consulting services.
- Video services.
- Staff time and expenses.
- Facebook ads, banner ads.
- Precinct walking and door hangers.
- Food for volunteers.
- Slate mailer/slate cards.
- Campaign materials, flyers for rally, buttons, t-shirts.
- Compensation paid by an employer to an employee who spends more than 10% of his or her compensated time in a calendar month working on campaign activities for one or more campaigns. Compensation includes gross wages paid and any benefits in lieu of wages, such as stock options or an annuity purchase. Compensation does not include standard benefits, such as the employer's payments to a health or retirement plan.

(See Chapters 3 and 4 for exceptions, such as volunteer personal services, home/office fundraisers, and member communications.)

Administrative Services Provided by Committee Sponsors

If the committee is sponsored and the sponsor pays for the establishment and administrative costs of the committee, the committee is required to report the payments on Schedule C, but they are not considered "contributions" to the committee. Report the payments in the "Description of Goods or Services" column, but do not include the value of the services in the "Amount/Fair Market value" column.

“Establishment and administration” of a sponsored committee means the cost of office space, phones, salaries, utilities, supplies, legal and accounting fees, and other expenses incurred in setting up and running a sponsored committee. In addition, bank fees (including fees for monthly services, purchasing/printing checks, cashier’s checks and money orders, overdraft, stop payments) and third party vendor fees, such as internet account fees and merchant account fees, are considered payments for the establishment and administration of its sponsored committee.

Other costs paid by a sponsoring organization are contributions to the committee (e.g., costs of raising funds for the committee, costs of reviewing a communication to determine the advertisement disclosure requirements, petition gathering) and are subject to regular reporting.

Ex 9.3 – An association forms a committee to oppose Proposition 222. The Association collects contributions from its members, transmits them to the committee, and provides the committee with office space, staff, and accounting services. The committee reports the administrative services from the Association in the “Description of Goods or Services” column on Schedule C of its campaign reports.

The Association pays for the cost of a special mailing to its members to raise funds to support the measure. The Association’s payments are nonmonetary contributions and the amount, if over \$100, is recorded in the field titled: Amount/Fair Market Value.

Ex 9.4 – A union has a sponsored ballot measure committee. A union employee is designated as treasurer and will complete the FPPC and related election reports. The committee reports the union’s costs for the treasurer’s services (which exceed 10% of the employee’s compensated time in a calendar month) in the “Description of Goods or Services” column on Schedule C of its campaign reports.

**Schedule C
Nonmonetary Contributions Received**

Amounts may be rounded
to whole dollars.

SCHEDULE C

Statement covers period from <u>7/1/XX</u> through <u>9/30/XX</u>	CALIFORNIA FORM 460
	Page <u>XX</u> of <u>XX</u>

SEE INSTRUCTIONS ON REVERSE
NAME OF FILER

I.D. NUMBER
13432XX

1 DATE RECEIVED	2 FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	3 CONTRIBUTOR CODE *	4 IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	5 DESCRIPTION OF GOODS OR SERVICES	6 AMOUNT/ FAIR MARKET VALUE	7 CUMULATIVE TO DATE CALENDAR YEAR (JAN 1 - DEC 31)	8 PER ELECTION TO DATE (IF REQUIRED)
9/20/XX	Education Leaders Association 1600 R Street, Suite 200 Sacramento, CA 95815	<input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		Administrative Services \$17,000	0	0	n/a
9/10/XX	Education Leaders Assoc. PAC (ID# 13221XX) 1600 R Street, Suite 200 Sacramento, CA 95815	<input type="checkbox"/> IND <input checked="" type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		Yard signs	\$4,500	\$854,500	n/a
8/30/XX	CA Retired Public Employees PAC (ID# 13334XX) 400 M Street, Suite 650 Sacramento, CA 95814	<input type="checkbox"/> IND <input checked="" type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		Staff time	\$8,900	\$17,800	n/a
7/3/XX	Janelle Finch 7450 Woodside Way Santa Barbara, CA 93103	<input checked="" type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Partner Finch Consulting	Catering costs	\$2,000	\$2,000	n/a

Attach additional information on appropriately labeled continuation sheets.

SUBTOTAL \$ 15,400

Schedule C Summary		*Contributor Codes IND – Individual COM – Recipient Committee (other than PTY or SCC) OTH – Other (e.g., business entity) PTY – Political Party SCC – Small Contributor Committee
1. Amount received this period – itemized nonmonetary contributions. (Include all Schedule C subtotals.)	\$ 15,400	
2. Amount received this period – unitemized nonmonetary contributions of less than \$100	\$ 0	
3. Total nonmonetary contributions received this period. (Add Lines 1 and 2. Enter here and on the Summary Page, Column A, Lines 4 and 10.)	TOTAL \$ 15,400	

H. Completing the Form 460 Schedule C (Nonmonetary Contributions Received)

1 Date Received

A nonmonetary contribution is received on the earlier of the following:

- The date funds are spent by the contributor for the goods or services
- The date the committee or an agent of the committee obtains possession or control of the goods or services
- The date the committee receives the benefit of the expenditure

2 Contributor Information

Itemize persons who have contributed to the committee a cumulative amount of \$100 or more during the calendar year. Provide each contributor's name, street address, city, state, and zip code.

Remember to maintain the names and addresses of contributors of \$25 or more in your records. (See Chapter 2.)

3 Contributor Codes

For each itemized contributor, check the box indicating whether the contributor is an individual, committee, or "other" (such as a business entity), or a political party. The code "SCC" is for small contributor committees.

4 Occupation and Employer Information

If the contributor is an individual, provide the individual's occupation and employer. If the contributor is self-employed, provide the name of the business. Do not leave this section blank. If this information has not yet been obtained, enter "requested" or similar language in this section and amend Schedule C when the information has been received.

5 Description of Goods or Services

Provide a brief description of the goods or services received.

6 Amount/Fair Market Value

Report the value of the nonmonetary contribution received.

7 Cumulative to Date

Enter the cumulative amount of contributions (including loans, loan guarantees, monetary and nonmonetary contributions) received from the contributor during the calendar year covered by the statement unless the committee began raising funds in connection with the qualification of a measure that extends into two calendar years. In that case, the period over which contributions are cumulated begins January 1 of the year the committee began raising funds.

Ex 9.5 – A third party paid for brochures advocating passage of the committee's ballot measure. The brochures were delivered to your headquarters on February 22 and the third party said the bill would be paid on March 15. Your committee received the nonmonetary contribution on February 22.

Quick Tip

Chapter 3 provides examples on how to value nonmonetary contributions.

8 Per Election to Date

This column does not apply to ballot measure committees, unless otherwise instructed by a local ordinance.

9 Schedule C Summary

The total of nonmonetary contributions reported on Line 3, Schedule C summary section, is reported on the Form 460 Summary Page as both a contribution (Line 4, Column A) and as an expenditure (Line 10, Column A), because the committee would otherwise have had to pay for the goods or services donated.

I. General Rules for Reporting Expenditures Supporting/ Opposing Other Candidates, Measures, and Committees on Schedule D

Schedule D is a summary of payments reported on Schedules E, F, and H that are contributions or independent expenditures to support or oppose candidates, measures, and other committees, including:

- A monetary contribution or loan to a candidate or committee;
- A payment to a vendor for goods or services for a candidate or committee (i.e., a nonmonetary contribution);
- A donation to a candidate or committee of goods on hand, or the payment of salary or expenses for a campaign employee who spends more than 10 percent of his or her compensated time in a calendar month working for another candidate or committee; and
- A payment for a communication (e.g., a mailing, billboard, radio ad) that expressly advocates the election/passage or defeat of a clearly identified candidate or ballot measure, but the payment is not made to, or at the behest of, the candidate or ballot measure committee.

Note: Expenditures made by a primarily formed ballot measure committee to support or oppose the ballot measure for which it is primarily formed are not independent expenditures or contributions. Unless a primarily formed committee makes a contribution to another committee primarily formed for the same measure, a primarily formed ballot measure committee generally would not have activity to report on Schedule D.

**Schedule D
Summary of Expenditures
Supporting/Opposing Other
Candidates, Measures and Committees**

Amounts may be rounded to whole dollars.

SCHEDULE D

Statement covers period		CALIFORNIA FORM 460
from	7/1/XX	
through	9/30/XX	Page XX of XX
I.D. NUMBER		13432XX

SEE INSTRUCTIONS ON REVERSE
NAME OF FILER

Yes on Proposition 2, Support School Financing, Sponsored by Education Leaders Association

1 DATE	2 NAME OF CANDIDATE, OFFICE, AND DISTRICT, OR MEASURE NUMBER OR LETTER AND JURISDICTION, OR COMMITTEE	3 TYPE OF PAYMENT	4 DESCRIPTION (IF REQUIRED)	5 AMOUNT THIS PERIOD	6 CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	7 PER ELECTION TO DATE (IF REQUIRED)
9/15/XX	California United for Higher Education, Yes on Prop. 2 (ID# 13362XX) 4286 Roseville Boulevard Sacramento, CA 95829	<input checked="" type="checkbox"/> Monetary Contribution <input type="checkbox"/> Nonmonetary Contribution <input type="checkbox"/> Independent Expenditure		\$5,000	\$5,000	n/a
				SUBTOTAL \$	5,000	

8

Schedule D Summary

1. Itemized contributions and independent expenditures made this period. (Include all Schedule D subtotals.).....	\$ 5,000
2. Unitemized contributions and independent expenditures made this period of under \$100.....	\$ 0
3. Total contributions and independent expenditures made this period. (Add Lines 1 and 2. Do not enter on the Summary Page.).....	TOTAL .. \$ 5,000

J. Completing the Form 460 Schedule D (Summary of Expenditures Supporting/Opposing Other Candidates, Measures and Committees)

1 Date

Report the date the contribution or independent expenditure was made. A monetary contribution is made on the date it is mailed, delivered, or otherwise transmitted to the committee or an agent of the committee. A nonmonetary contribution is made on the earlier of the following:

- The date funds were expended for the goods or services;

- The date the committee or agent of the committee obtained possession or control of the goods or services; or
- The date the committee otherwise received the benefit of the expenditure.

An independent expenditure is made on the earlier of the following:

- The date the payment is made; or
- The date the committee making the payment receives consideration in exchange for the expenditure(s) (e.g., when the advertisement appears).

For purposes of reporting independent expenditures on Schedule D, the date an independent expenditure is made is the date the communication is mailed, broadcast, or otherwise disseminated to the public. If payments are made in one reporting period for a communication that is disseminated to the public during a subsequent reporting period, report the payments on Schedule E for the period in which the payments they were made and complete Schedule D for the period in which the communication is disseminated. A payment for a communication that is never disseminated to the public is not an independent expenditure and need not be reported on Schedule D. However, the payment must still be reported on Schedule E.

2 Candidate and Office, Measure and Jurisdiction, or Committee

For each contribution or independent expenditure of \$100 or more to support or oppose a candidate, ballot measure, or general purpose committee (e.g., political party, PAC), disclose:

- **Candidate:** Name of candidate, the office sought or held, and the district, if any.
- **Ballot Measure:** Number or letter and jurisdiction of ballot measure. If a number or letter has not been assigned, include the measure's title.
- **General Purpose Committee:** Name of committee.

For each candidate or measure listed, indicate whether the payment was made to support or oppose the candidate or measure. A contribution made to a committee primarily formed to oppose a candidate or measure would be identified as a contribution in opposition of the candidate or measure.

3 Type of Payment

Check the applicable box to indicate whether the payment was a monetary contribution, nonmonetary contribution, or independent expenditure.

4 Description

Because payments must be described when they are reported on Schedules E or F, a description is not required for payments reported on Schedules E or F that are nonmonetary contributions or independent expenditures. However, if no payment was made, describe the goods or services and disclose the fair market value of the contribution. For example, if goods on hand are contributed to a candidate or another committee (e.g., office supplies), a description must be included.

5 Amount This Period

Provide the amount(s) of contributions or independent expenditures made this period relative to each committee.

6 Cumulative to Date Calendar Year

Report the cumulative amount contributed to or expended to support or oppose each itemized committee since January 1 of the current calendar year.

7 Per Election to Date

This section is generally not applicable for ballot measure committees. This section is for reporting payments to state candidates.

Note: A ballot measure committee controlled by a state candidate or officeholder may not make a contribution to a controlled committee of a candidate for elective office. The committee may contribute leftover funds when the committee is preparing to terminate to a segregated account of a political party committee so long as the funds are not

Ex 9.6 – Your primarily formed ballot measure committee made a \$5,000 contribution to another primarily formed committee for the same ballot measure. In addition to reporting it on Schedule D, the expenditure is also reported on Schedule E.

Quick Tip

If two or more primarily formed ballot measure committees formed to support or oppose the same ballot measure exchange information between themselves, subsequent expenditures by each committee are not, merely by that exchange, considered to be at the behest of the other committee and, therefore, a contribution. (See Regulation 18225.7.)

used for candidate contributions or for communications that expressly advocate for or against a candidate. (See Regulation 18521.5.)

8 Schedule D Summary

Complete the Schedule D summary section by entering the total amount of itemized contributions and independent expenditures of \$100 or more (Line 1), the total amount of unitemized contributions and independent expenditures of less than \$100 (Line 2), and the total amount for both (Line 3). Totals from the Schedule D summary section are **not** carried forward to the overall Summary Page.

K. General Rules for Reporting Payments Made and Accrued Expenses (Unpaid Bills) on Schedule E and Schedule F

An expenditure is “made” on the date the payment is made or the date the goods or services are received, whichever is earlier. Expenditures of campaign funds must have a political, legislative, or governmental purpose. (See Chapter 5.)

Use Schedule E to report money spent by the committee during the reporting period. Do not use Schedule E to report the repayment of loans received; use Schedule B, Part 1 instead. Also, do not use Schedule E when reporting loans made to candidates, officeholders, and other committees; use Schedule H instead.

Use Schedule F to report amounts owed by the committee for goods or services received but not paid for by the end of the reporting period.

Unpaid administrative overhead expenses of the committee, such as rent, utilities, phones, or employee salaries, need not be reported on Schedule F if the committee has not received a bill in the normal course of business or if the due date for the payment is after the closing date of the statement. Regular administrative overhead expenses do not include contracts for services such as accounting, legal, campaign consulting, and public relations.

Expenditures Made Before Proposal Becomes a Measure

See Chapter 1 for examples of expenditures made prior to a proposal becoming a measure that may be reportable.

Quick Tip

If a primarily formed ballot measure committee makes contributions (including loans) or independent expenditures to support or oppose candidates, officeholders, other committees, or other ballot measures, it may qualify as a general purpose committee, which has different disclosure obligations. (See Regulation 18247.5.)

Ex 9.7 – During October and November, you:

- Paid a deposit on a room for a fundraiser to be held January 10;
- Ordered and received the fundraiser invitations for which you were billed but had not made a payment by December 31; and
- Ordered, but did not receive, flowers for the fundraiser for which you will be billed at the end of January.

On the semi-annual statement covering the period ending December 31, report the payment for the room deposit on Schedule E. Because you received the invitations but had not paid for them by December 31, disclose the outstanding amount on Schedule F. The cost of the flowers will not be reported until the next reporting period because you did not pay for nor receive the flowers during the period covered by the statement.

Information Required

Itemize each payment made or accrued expense owed of \$100 or more to a single source, and any payments made totaling \$100 or more for a single product or service during the period.

If the committee has entered into an agreement to make payments over time for a product or service, other than general administrative expenses such as rent and utilities, the unpaid balance may be reportable on Schedule F as an accrued expense.

Payments for Online Communications

As reviewed in Chapter 7, the Act requires specific disclosures on advertisements so that the electorate has the information it needs to weigh the information it receives, whether from a digital or other source. Regulation 18421.5 requires a committee to report certain information when it pays an individual, either directly or through a third party, to create content for a digital platform unless the content provides a clear and conspicuous statement that a committee paid the author for the content.

Schedules E or F must identify such payments using the code “WEB.” In the description field, the following must be identified: the amount of the payment, the payee, the name of the individual providing content, and the name of the website or the URL on which the communication is published in the first instance.

The regulation applies when a campaign committee pays someone to provide favorable or unfavorable content on an Internet website (other than the committee’s own website) about a candidate or ballot measure. It covers such content as a post for a blog, a video produced and posted online, and content created for social media. The regulation requires a campaign to disclose where the initial posting is made (on a supportive blog, for example), but does not require the campaign to know where the content is shared or passed on to after that initial post.

Candidate Controlled Committees – Gifts, Meals, and Travel Payments

Candidate controlled committees must include additional information when itemizing payments made for gifts, meals and travel. Specific instructions are noted in the following pages.

Savings Accounts/Certificates of Deposit/Money Market Accounts

Do not report the transfer of campaign funds into a savings account, certificate of deposit, money market account, or the purchase of any other asset that can be readily converted to cash on Schedule E. Report these amounts as part of cash on hand on the Summary Page, Line 16.

Subvendor Payments (often reported on Schedule G)

Whenever an agent or independent contractor (such as a consulting firm or advertising agency) makes an expenditure, or incurs a debt, of \$500 or more on behalf of the committee, the expenditure must be reported in the same detail as if it had been made directly by the committee. These are commonly known as “subvendor payments.” Following are some examples of the types of subvendor payments that must be itemized.

- Development of campaign strategy;
- Media placements - television, radio, cable, digital (specifically listing the TV or radio stations);
- Commissions paid to media firms for media placements;
- Travel expenses;
- Print or online advertisements;
- Polling and survey research;
- Talent and media services, production costs;
- Voter canvas program;

- Robocalls;
- Printing and literature; and
- Design or management of campaign literature or advertising.

Agents and independent contractors must provide the committee with the required payment information **no later than** three working days prior to when the campaign statement must be filed (or within 24 hours for a contribution of \$1,000 or more made within 90 days of the election, including the date of the election).

Expenditures made by the agent or independent contractor for its own overhead and operating expenses need not be itemized. The committee also must obtain and keep receipts, invoices, and other documentation of subvendor payments. (See Chapter 2.)

In many cases, funds paid to an agent or independent contractor in one reporting period will not be used by the agent or contractor until a subsequent reporting period. Report payments to the agent contractor on Schedule E of the campaign statement covering the period in which the payment was made. When the agent or independent contractor spends the money, report subvendor payments on the campaign statement covering the period in which the agent or independent contractor made the expenditures. Itemize payments made by the agent or independent contractor of \$500 or more.

Subvendor payments are most often reported on Schedule G, but committees may instead report subvendor payments on Schedules E or F, along with the payment made or owed to the agent or independent contractor. When itemizing subvendor payments on Schedules E or F, do not include the amounts in the “Amount Paid” column, as this will inflate expenditure totals.

The names of individuals paid to collect signatures (petition circulators) are not required to be disclosed on the campaign statement. However, a business entity, including a sole proprietorship, that contracts with a committee to obtain signatures must be identified. For example, if Hector Gonzales is an independent contractor that contracts with a ballot measure committee to obtain signatures in Sacramento County and he does not personally ask voters to sign petitions, but contracts the work to college students, the names of the college students are not required to be disclosed. Hector Gonzales must be identified as a vendor to the committee.

Credit Card Payments

When reporting payments to a credit card company, report the company's name, street address, city, state, zip code, and the amount of the payment. In addition, provide the name, street address, city, state, and zip code of any vendor that received \$100 or more, the amount paid to each itemized vendor and a code or description of the payment. If a payment on the credit card has not been made by the end of the reporting period, or only partial payment has been made, report the amount outstanding to the credit card company on Schedule F. Payments to the credit card company should be reflected on Schedule E, when payments are made, and Schedule F when there is a balance still owing at the end of the reporting period. Vendors are not required to be listed more than one time on either Schedule E or Schedule F.

Contingency Payments

If the committee has entered into an agreement to pay a contingency fee, such as a bonus to a consultant if the campaign is successful, report the fee amount on Schedule F **only** if it is outstanding at the end of the campaign. The fee is not required to be reported as an accrued expense until it is due.

Payments to Businesses Owned by Someone Affiliated with the Committee

A ballot measure committee that makes a payment of \$100 or more to any business entity (1) which is owned 50 percent or more by any of the individuals listed below, or (2) in which any of the individuals listed below is an officer, partner, consultant or employee, must report that individual's name, relationship to the committee, and a description of the ownership interest or position with the business entity. Individuals covered by (1) and (2) include:

- A candidate or person controlling the committee; or
- An officer or employee of the committee; or
- The spouse of any of the above.

Ex 9.8 – A committee used the campaign credit card on December 28 at two different vendors to purchase office supplies and to have invitations to a fundraiser printed. The printing job cost \$560, while the office supplies were under \$100. Since the committee did not make a payment on the credit card by December 31, the end of the reporting period, the amount owed is reported on Schedule F. In addition to the total amount owed to the financial institution that issued the credit card, the committee also itemizes the printer, since the amount owed is \$100 or more. The committee will later report payments it makes to the financial institution, but does not reitemize any vendors.

**Schedule E
Payments Made**

Amounts may be rounded to whole dollars.

SCHEDULE E

Statement covers period		CALIFORNIA FORM 460
from	7/1/XX	
through	9/30/XX	Page XX of XX
I.D. NUMBER		13432XX

SEE INSTRUCTIONS ON REVERSE
NAME OF FILER

Yes on Proposition 2, Support School Financing, Sponsored by Education Leaders Association

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP campaign paraphernalia/misc.	MBR member communications	RAD radio airtime and production costs
CNS campaign consultants	MTG meetings and appearances	RFD returned contributions
CTB contribution (explain nonmonetary)*	OFC office expenses	SAL campaign workers' salaries
CVC civic donations	PET petition circulating	TEL t.v. or cable airtime and production costs
FIL candidate filing/ballot fees	PHO phone banks	TRC candidate travel, lodging, and meals
FND fundraising events	POL polling and survey research	TRS staff/spouse travel, lodging, and meals
IND independent expenditure supporting/opposing others (explain)*	POS postage, delivery and messenger services	TSF transfer between committees of the same candidate/sponsor
LEG legal defense	PRO professional services (legal, accounting)	VOT voter registration
LIT campaign literature and mailings	PRT print ads	WEB information technology costs (internet, e-mail)

1	2	3	
NAME AND ADDRESS OF PAYEE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE OR	DESCRIPTION OF PAYMENT	AMOUNT PAID
Skinner Strategic Media 850 Grand Avenue West Hollywood, CA 90069	TEL	Subvendor: Skyfall Productions \$550,000 696 Adventure Blvd. Hollywood, CA 90068	\$750,000
Carson & Sons Consulting Group 1700 H Street, Suite 400 Sacramento, CA 95814	CNS	See Schedule G for subvendors	\$25,000
California United for Higher Education, Yes on Prop 2 (ID# 13362XX) 4286 Roseville Boulevard Sacramento, CA 95829	CTB		\$5,000

* Payments that are contributions or independent expenditures must also be summarized on Schedule D.

SUBTOTAL \$ 780,000

4	Schedule E Summary	
1.	Itemized payments made this period. (Include all Schedule E subtotals.)	\$ 780,000
2.	Unitemized payments made this period of under \$100	\$ 6,542
3.	Total interest paid this period on loans. (Enter amount from Schedule B, Part 1, Column (e).)	\$ 100
4.	Total payments made this period. (Add Lines 1, 2, and 3. Enter here and on the Summary Page, Column A, Line 6.)	TOTAL \$ 786,642

L. Completing the Form 460 Schedule E (Payments Made)

1 Name and Address of Payee

Itemize each payment of \$100 or more to a single payee during the reporting period, and any payments totaling \$100 or more made during the period for a single product or service. Include the name, street address, city, state, and zip code of the recipient. Do not use post office box numbers when reporting the address of a payee or creditor.

2 Code or Description of Payment

When itemizing payments, provide either a code or a description of the payment. (Expenditure codes are explained in detail in the Form 460, Schedule E instructions.) If none of the codes fully explains the expenditure, leave the code column blank and provide a brief description of the goods or services purchased.

If several expenditures are made to one vendor during the same reporting period, all of the payments to the vendor may be reported in a single record. When coding the expenditures, use the code that represents the largest share of the expenditures, and the description field for the other codes or a description. Alternatively, expenditures may be reported separately by category.

For expenditures that are contributions or independent expenditures to support or oppose a candidate or ballot measure, provide the applicable code (“CTB” or “IND,” respectively) and disclose the name of the candidate or committee that received the contribution, or the name of the candidate or ballot measure supported or opposed by the independent expenditure. Include a brief description of the payment for a nonmonetary contribution or an independent expenditure. **These expenditures also must be disclosed on Schedule D.**

3 Amount Paid

Enter the total amount paid to the payee during the reporting period.

Payment of Accrued Expenses

When paying accrued expenses previously reported on Schedule F, report all payments on Schedule E, itemizing each payment of \$100 or more. Subvendor information is only required to be reported once, and does not need to be reitemized on Schedule E if it was disclosed on Schedule F of a previous report.

State and Local Candidate Controlled Committees – Gifts, Meals, and Travel Payments

A committee controlled by a state or local candidate or officeholder, including a ballot measure committee, must itemize payments for gifts, meals, or travel. The expenditure must be further explained in the “Description of Payment” column, whether or not an expenditure code is used.

NAME AND ADDRESS OF PAYEE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE	OR	DESCRIPTION OF PAYMENT	AMOUNT PAID
Bistro California 1900 U Street Los Angeles, CA 90012			Two meals: Candidate and political consultant August 10, 20XX	\$106

Gifts: When reporting an itemized expenditure for a gift, the committee must briefly describe the political, legislative, or governmental purpose of the expenditure. In addition, the committee must provide the date of the gift and a description of the gift. If the gift was made to an individual recipient, the name of the recipient must be included. If a gift was made to a group of recipients, the name of each recipient who received a benefit of \$50 or more is required. When the recipient of a gift with a value of \$50 or more is not known at the time the payment is required to be reported, the committee must report that the gift was for an “undetermined recipient.” Once the gift has been given to the recipient, the campaign statement must be amended within 45 calendar days to disclose the name of the recipient.

Ex 9.9 – The mayor’s ballot measure committee purchased \$50 restaurant gift certificates for two volunteer campaign workers. In the Description of Payment column, the following would adequately describe the payment: “12/5/XX - gift certificates for campaign workers, Linda Davis (\$50) and Richard Bailey (\$50).”

Meals: When reporting an itemized expenditure for a meal (other than a meal reported as an itemized expenditure for travel, as discussed below), the committee must briefly describe the political, legislative, or governmental purpose of the expenditure. In addition, the committee must provide the date of the meal, the number of individuals who were present at the meal, and whether the candidate, a member of his or her household, or an individual with authority to approve expenditures of campaign funds was present at the meal. It is not necessary to include the names of individual attendees on the report. However, the names of the attendees must be maintained in the committee’s records. (See Chapter 2.)

Ex 9.10 – The committee’s controlling candidate and campaign manager discuss the election campaign during a working lunch meeting at a restaurant. The meal was charged to a campaign credit card. On Schedule E, the payment to the credit card company and the restaurant will be shown. In the Description of Payment column, the following description would be sufficient: “9/1/XX – Lunch meeting regarding campaign attended by campaign manager and candidate.”

Travel Payments: When reporting an itemized expenditure for travel, including lodging and meals, the committee must briefly describe the political, legislative, or governmental purpose of the expenditure. In addition, the committee must also provide the date or dates of the travel, the destination, and the goods or services purchased. The description must also include the number of individuals for whom the payment was made and whether the trip included the candidate, a member of his or her household, or an individual with the authority to approve expenditures of campaign funds. The names of individuals who traveled are not required to be disclosed on the report. However, the names of the travelers must be maintained in the committee's records (See Chapter 2.)

Ex 9.11 – The controlling state officeholder of the ballot measure committee attended a fundraising event in San Diego. The committee paid for the travel expenses from Sacramento. The report itemizes the expenditure to the airline. In the Description of Payment column, the following would sufficiently describe the expenditure: “8/1/XX and 8/3/XX – Round trip airfare to San Diego for officeholder to attend campaign event.”

State Candidate Controlled General Purpose Ballot Measure Committees

When reporting an expenditure of \$100 or more, a general purpose ballot measure committee controlled by a state candidate or officeholder (e.g., Governor, legislator) must specify the amount of the expenditure attributed to the support or opposition of each measure or potential measure.

For example, a payment to a campaign consultant for research or polling on a specific measure in a local jurisdiction could state: research/polling Measure B, City of Sacramento.

Attribution is not required for expenditures for operating costs, administrative overhead, fundraising, travel, compliance costs and attorney's fees if the payments cannot be attributed to a specific measure or potential measure.

4 Schedule E Summary

Complete the Schedule E summary section by entering the total amount of itemized payments of \$100 or more (Line 1) and the total amount of unitemized payments of less than \$100 (Line 2). If the committee is paying interest on loans, enter the amount from Schedule B, Part 1, Column (e) on Line 3. The total amount of all payments made is entered on Line 4. The amount on Line 4 is carried forward to the overall Summary Page, Column A, Line 6.

**Schedule F
Accrued Expenses (Unpaid Bills)**

Amounts may be rounded to whole dollars.

Statement covers period from <u>7/1/XX</u> through <u>9/30/XX</u>	CALIFORNIA FORM 460 Page <u>XX</u> of <u>XX</u> I.D. NUMBER 13432XX
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SEE INSTRUCTIONS ON REVERSE
NAME OF FILER

Yes on Proposition 2, Support School Financing, Sponsored by Education Leaders Association

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP campaign paraphernalia/misc.	MBR member communications	RAD radio airtime and production costs
CNS campaign consultants	MTG meetings and appearances	RFD returned contributions
CTB contribution (explain nonmonetary)*	OFC office expenses	SAL campaign workers' salaries
CVC civic donations	PET petition circulating	TEL t.v. or cable airtime and production costs
FIL candidate filing/ballot fees	PHO phone banks	TRC candidate travel, lodging, and meals
FND fundraising events	POL polling and survey research	TRS staff/spouse travel, lodging, and meals
IND independent expenditure supporting/opposing others (explain)*	POS postage, delivery and messenger services	TSF transfer between committees of the same candidate/sponsor
LEG legal defense	PRO professional services (legal, accounting)	VOT voter registration
LIT campaign literature and mailings	PRT print ads	WEB information technology costs (internet, e-mail)

1	2	3	(a)	(b)	(c)	(d)	
NAME AND ADDRESS OF CREDITOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE OR DESCRIPTION OF PAYMENT	OUTSTANDING BALANCE BEGINNING OF THIS PERIOD	AMOUNT INCURRED THIS PERIOD	AMOUNT PAID THIS PERIOD (ALSO REPORT ON E)	OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD		
Bank of Southern California (Mastercard) 750 Sunnyside Street Pasadena, CA 91108		\$10,500	\$9,400	\$7,500	\$12,400		
Subvendor: Voters Guide for Independents 1010 Fourth Avenue Torrance, CA 90501	LIT	\$6,500					
Gonzalez Brothers Accounting 1380 Merlino Street Santa Barbara, CA 93103	PRO	0	\$5,500	0	\$5,500		
* Payments that are contributions or independent expenditures must also be summarized on Schedule D.			SUBTOTALS \$	10,500 \$	14,900 \$	7,500 \$	17,900

4	Schedule F Summary	
1. Total accrued expenses incurred this period. (Include all Schedule F, Column (b) subtotals for accrued expenses of \$100 or more, plus total unitemized accrued expenses under \$100.)	INCURRED TOTALS \$	14,900
2. Total accrued expenses paid this period. (Include all Schedule F, Column (c) subtotals for payments on accrued expenses of \$100 or more, plus total unitemized payments on accrued expenses under \$100.)	PAID TOTALS \$	7,500
3. Net change this period. (Subtract Line 2 from Line 1. Enter the difference here and on the Summary Page, Column A, Line 9.)	NET \$	7,400 <small>May be a negative number</small>

M. Completing the Form 460 Schedule F – Accrued Expenses (Unpaid Bills)

1 Name and Address of Creditor

Itemize each accrued expense of \$100 or more owed to a single creditor. Provide the name, street address, city, state, and zip code of the creditor. Do not use post office box numbers.



Continue to list an unpaid debt until it is paid off. Subvendor payments are required to be reported only once.

2 Code or Description of Payment

When itemizing accrued expenses, provide either a code or a description of the outstanding payment. (Expenditure codes are explained in detail in the Form 460, Schedule E instructions.) If none of the codes listed on Schedule F fully explains the outstanding payment, leave the code column blank and provide a brief description of the goods or services.

Quick Tip

See “State and Local Candidate Controlled Committees – Gifts, Meals, and Travel Payments” and “State Candidate Controlled General Purpose Ballot Measure Committees” above for additional disclosure requirements for Candidate Controlled Committees.

If several accrued expenses are owed to one vendor during the same reporting period, all of the accrued expenses to the vendor may be reported in a single record. When coding accrued expenses, use the code that represents the largest share of the accrued expenses, and the description field for the other codes or a description. Alternatively, each expenditure may be reported separately by category.

For accrued expenses in connection with contributions or independent expenditures to support or oppose a candidate or ballot measure, provide the applicable code “CTB” or “IND” and disclose the name of the candidate or committee that received the contribution, or the name of the candidate or ballot measure supported or opposed by the independent expenditure. Include a brief description of the payment for a nonmonetary contribution or an independent expenditure. **These expenditures also must be disclosed on Schedule D.**

3 Amount Columns

For each itemized accrued expense, report any outstanding balance remaining for the accrued expense from the previous period in column (a), the amount of new accrued expenses incurred this period in column (b), the amount paid this period in column (c), and any outstanding balance at the close of the period in column (d).

When payments on accrued expenses are made, in addition to itemizing payments of \$100 or more on Schedule F, itemize the payments on **Schedule E**. Include unitemized payments on accrued expenses on Line 2 of the summary section of Schedule E.

Estimating Accrued Expenses

If the exact amount of a debt or obligation is unknown, an estimate may be reported. When the exact amount is known, the committee must 1) amend the statement on which the estimated amount was reported; or 2) make an adjustment on the next campaign statement by showing the difference between the estimated amount and the actual amount in column (b), Amount Incurred This Period. If the actual amount is less than the estimate, the amount listed in column (b) should be a negative number and subtracted from the totals. When reporting estimated amounts or corrections to estimated amounts, note that fact on the campaign statement.

Ex 9.12 – On its second preelection statement, the committee reported an estimated accrued expense of \$5,000 owed to Fast Printing. An invoice was received during the next reporting period showing the actual amount owed as \$4,500. On Schedule F, column (a) of its next statement, the committee will report an outstanding accrued expense of \$5,000. In column (b), the amount incurred this period will be a negative \$500. The committee paid the entire bill and therefore will report \$4,500 as paid this period in column (c), with a zero balance in column (d).

Forgiven Accrued Expenses or Third Party Payments

If a creditor reduces or forgives a debt previously reported on Schedule F, or if another person pays a debt for the committee:

- Indicate that the debt was forgiven, reduced, or paid by a third party and write “See Schedule C” in the “Description of Payment” column. Also report the creditor/payor and the amount as a nonmonetary contribution on Schedule C.
- Report the amount forgiven, reduced, or paid by a third party in the “Amount Paid This Period” column and indicate that it was a forgiveness or third party payment **or** report the amount as a negative number in the “Amount Incurred This Period” column. Do not report the amount on Schedule E.

If the decision to forgive or reduce the debt is based on a bona fide business judgment that all or part of the debt is uncollectible, depending on the facts, the creditor may not be making a contribution. The FPPC may be contacted for assistance by sending an email to advice@fppc.ca.gov.

Schedule F Summary

Complete the Schedule F summary section by entering the total amount of accrued expenses **incurred** on Line 1 and the total amount of accrued expenses **paid** on Line 2. Subtract Line 2 from Line 1 and enter the difference (net change this period) on Line 3. The amount on Line 3 will be a negative amount when the accrued expenses paid are more than the amount of new accrued expenses. The amount on Line 3 is carried forward to the overall Summary Page, Column A, Line 9.

Outstanding Accrued Expenses (Summary Page, Column B, Line 9)

Accrued expenses are carried forward on future statements until they are paid off. To determine the amount for Column B, Line 9 of the overall Summary Page, add the amount from Column A, Line 9 of this statement to the amount of Column B, Line 9 of the previous statement. If the amount in Column A, Line 9 is a negative number, subtract it from the amount in Column B, Line 9 of the previous statement.

Answering Your Questions

A. When are unpaid bills reportable as accrued expenses?

The basic rule is that you must report an accrued expense any time you have received goods or services but have not paid for them by the end of the reporting period.

B. What if our committee has not received an invoice from the vendor yet?

If you have received the goods or services, you must report the accrued expense on Schedule F even if you have not received an invoice. If you do not know the actual amount, you may estimate the amount of the expense. Once the committee is made aware of the actual amount, the committee must either amend the statement on which the estimated amount was reported or make an adjustment on the next campaign statement by showing the difference between the estimated amount and the actual amount in column (b), "Amount Incurred This Period." When reporting estimated amounts or corrections to estimated amounts, note that fact on Schedule F.

C. We have a contract to pay our campaign consultant \$1,000 per month. If the closing date of the campaign statement falls during the middle of the month, for example March 17, must we report an accrued expense for the period of March 1 through March 17?

No. When you have agreed in writing to pay a contractor a set amount at regular intervals, it is not necessary to report as an accrued expense the amount owed to the contractor if the reporting period closes before the end of the contract period. The payment will be reported on Schedule E of the campaign statement for the period in which the payment is made.

D. When an accrued expense is owed and there are subvendor payments, when are the subvendors reported? For example, if we report an accrued expense owed on a credit card and list the subvendors, must we reitemize the subvendors again on Schedules E and F when the accrued expense is paid?

No. It is not necessary to reitemize subvendors when payments are made on accrued expenses, or if an accrued expense is reported on more than one statement. In this example, the subvendors must be reported on the first statement disclosing the accrued expense owed to the credit card company. On subsequent statements, only the credit card company must be itemized.

Schedule G
Payments Made by an Agent or Independent Contractor (on Behalf of This Committee)

Amounts may be rounded to whole dollars.

Statement covers period		CALIFORNIA FORM 460	
from	7/1/XX	Page	XX of XX
through	9/30/XX	I.D. NUMBER	13432XX

SEE INSTRUCTIONS ON REVERSE
 NAME OF FILER

Yes on Proposition 2, Support School Financing, Sponsored by Education Leaders Association

NAME OF AGENT OR INDEPENDENT CONTRACTOR

Carson & Sons Consulting Group

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP campaign paraphernalia/misc.	MBR member communications	RAD radio airtime and production costs
CNS campaign consultants	MTG meetings and appearances	RFD returned contributions
CTB contribution (explain nonmonetary)*	OFC office expenses	SAL campaign workers' salaries
CVC civic donations	PET petition circulating	TEL t.v. or cable airtime and production costs
FIL candidate filing/ballot fees	PHO phone banks	TRC candidate travel, lodging, and meals
FND fundraising events	POL polling and survey research	TRS staff/spouse travel, lodging, and meals
IND independent expenditure supporting/opposing others (explain)*	POS postage, delivery and messenger services	TSF transfer between committees of the same candidate/sponsor
LEG legal defense	PRO professional services (legal, accounting)	VOT voter registration
LIT campaign literature and mailings	PRT print ads	WEB information technology costs (internet, e-mail)

* Payments that are contributions or independent expenditures must also be summarized on Schedule D.

NAME AND ADDRESS OF PAYEE OR CREDITOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE OR	DESCRIPTION OF PAYMENT	AMOUNT PAID
Audio Advertisements 2222 W East Blvd. Ventura, CA 93001	RAD		\$16,000
Subvendors: KLAA \$8,000 4300 1st Street Los Angeles, CA 90012			
KSFO \$8,000 1020 Market Street San Francisco, CA 94103			
TOTAL* \$			16,000

Attach additional information on appropriately labeled continuation sheets.

N. Form 460 Schedule G – Payments Made by an Agent or Independent Contractor

Use Schedule G to report payments made on behalf of the committee by agents (such as campaign workers) and independent contractors (such as a consulting firm or an advertising agency). This schedule may be used in lieu of itemizing these amounts on Schedules E or F.

Itemize payments of \$500 or more made by the agent or independent contractor. Provide the name, street address, city, state, and zip code of the payee. Do not use post office box numbers. Schedule G totals are not transferred to any other schedule or to the Summary Page.

Quick Tip

Schedule G may be completed by the agent or independent contractor and provided to the committee, or it may be completed by the committee from information provided by the agent or independent contractor. Agents and independent contractors must provide the committee with the required payment information no later than three working days prior to the filing deadline of the campaign statement.

O. Form 460 Schedule H – Loans Made to Others

Schedule H is for reporting loans made by the committee. Generally, primarily formed ballot measure committees do not make loans to other committees or candidates. If a committee were to make such loans, it would likely become a general purpose recipient committee subject to different reporting obligations. See Regulation 18247.5 or contact the FPPC for assistance by sending an email to advice@fppc.ca.gov.

P. General Rules for Reporting Miscellaneous Increases to Cash on Schedule I

Report on Schedule I increases to the committee's cash position that are not monetary contributions, loans, or repayments of loans made to others.

Examples

- Proceeds, up to the fair market value, of items sold at a garage sale or auction.
- Refunds received on deposits, such as a telephone or room rental deposit or from over-payment of bills.
- Interest received or credited to a checking or savings account or other time deposit.
- Interest payments received on loans made to others.
- Receipts from the sale of committee assets.
- Receipt of earmarked funds when acting as an intermediary. (See Chapter 3.)

Uncashed Checks

If the committee writes a check that is never deposited or negotiated, report the amount of the uncashed check on Schedule I.

Decreases to Cash

All decreases to cash must be reported as expenditures on Schedule E or H.

**Schedule I
Miscellaneous Increases to Cash**

Amounts may be rounded
to whole dollars.

SCHEDULE I

Statement covers period from <u>7/1/XX</u> through <u>9/30/XX</u>	CALIFORNIA FORM 460
	Page <u>XX</u> of <u>XX</u>
	I.D. NUMBER 13432XX

SEE INSTRUCTIONS ON REVERSE
NAME OF FILER

Yes on Proposition 2, Support School Financing, Sponsored by Education Leaders Association

1 DATE RECEIVED	2 FULL NAME AND ADDRESS OF SOURCE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	3 DESCRIPTION OF RECEIPT	4 AMOUNT OF INCREASE TO CASH
7/31/XX	Bank of Southern California 750 Sunnyside Street Pasadena, CA 91108	Interest	\$220
8/2/XX	Hyatt Regency 1401 Capitol Mall Sacramento, CA 95814	Refund for room rental deposit	\$350
8/31/XX	Bank of Southern California 750 Sunnyside Street Pasadena, CA 91108	Interest	\$208

5 Attach additional information on appropriately labeled continuation sheets. SUBTOTAL \$ 778

Schedule I Summary

1. Itemized increases to cash this period.	\$ 778
2. Unitemized increases to cash of under \$100 this period.	\$ 0
3. Total of all interest received this period on loans made to others. (Schedule H, Column (e).)	\$ 0
4. Total miscellaneous increases to cash this period. (Add Lines 1, 2, and 3. Enter here and on the Summary Page, Line 14.)	TOTAL \$ 778

Q. Completing the Form 460 Schedule I (Miscellaneous Increases to Cash)

1 Date Received

Report the date the committee received the miscellaneous receipt.

2 Source Information

Itemize sources of \$100 or more. Provide the full name, street address, city, state, and zip code of the source. Post office box numbers are not acceptable.

3 Description of Receipt

Provide a description of the receipt (e.g., refund on room deposit for fundraiser or interest earned on loans made to others).

4 Amount of Increase

Enter the amount of the receipt.

5 Schedule I Summary

Complete the Schedule I summary section by entering the total amount of itemized increases to cash of \$100 or more on Line 1 and the total amount of unitemized increases to cash on Line 2. Enter the total of all interest received this period on loans made to others (from Schedule H, Column (e)) on Line 3. Add Lines 1, 2, and 3 to determine the total miscellaneous increases to cash this period and enter the amount on Line 4. The amount on Line 4 is carried over to the overall Summary Page, Line 14.

R. Form 450 (Recipient Committee Campaign Statement – Short Form)

The Form 450 may be filed as a preelection or semi-annual statement instead of the Form 460 if, during the reporting period, the committee has:

- No receipt (contribution, loan, refund, interest, etc.) from a single source of \$100 or more;
- No outstanding loans received or made; and
- No accrued expenses (unpaid bills).

Quick Tip

If the committee began raising funds in connection with the qualification of a measure that extends into two calendar years, the period over which contributions are cumulated (for purposes of determining whether the committee has received \$100 from a single source) begins January 1 of the year the committee began raising funds and ends December 31 of the second calendar year.

Recipient Committee Campaign Statement – Short Form

SEE INSTRUCTIONS ON REVERSE

For use by recipient committees that have not received a contribution or other receipt that must be itemized, have not received or made loans, and have no outstanding accrued expenses.

Date Stamp	CALIFORNIA FORM 450
Page <u>XX</u> of <u>XX</u>	
For Official Use Only	

A Statement covers period from 10/22/XX through 12/31/XX

B Date of election if applicable: (Month, Day, Year)

1. Type of Recipient Committee:

Ballot Measure Committee General Purpose Committee
 Primarily Formed Sponsored
 Controlled Small Contributor Committee
 Sponsored
 Primarily Formed Candidate/Officeholder Committee

2. Type of Statement:

Pre-election Statement Quarterly Statement
 Semi-annual Statement Special Odd-year Report
 Termination Statement

Amendment (Explain) _____
 (Also check type of statement you are amending)

3. Committee Information

I.D. NUMBER: 13988XX

COMMITTEE NAME: Citizens Against the Recall of Lawrence Martin

STREET ADDRESS (NO P.O. BOX): 120 North Fairfield Street

CITY	STATE	ZIP CODE	AREA CODE/PHONE
<u>Azusa</u>	<u>CA</u>	<u>91702</u>	<u>626-555-1311</u>

MAILING ADDRESS (IF DIFFERENT) NO. AND STREET OR P.O. BOX

CITY	STATE	ZIP CODE	AREA CODE/PHONE

OPTIONAL: FAX / E-MAIL ADDRESS

Treasurer(s)

NAME OF TREASURER: Cooper Henderson

MAILING ADDRESS: 120 North Fairfield Street

CITY	STATE	ZIP CODE	AREA CODE/PHONE
<u>Azusa</u>	<u>CA</u>	<u>91702</u>	<u>626-555-1311</u>

NAME OF ASSISTANT TREASURER, IF ANY: Marcy Blythe

MAILING ADDRESS: 455 West Glacier Street

CITY	STATE	ZIP CODE	AREA CODE/PHONE
<u>Azusa</u>	<u>CA</u>	<u>91702</u>	<u>626-555-6564</u>

OPTIONAL: FAX / E-MAIL ADDRESS

4. Verification

I have used all reasonable diligence in preparing and reviewing this statement and to the best of my knowledge the information contained herein is true and complete. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on 12/31/XX By _____ [Signature Required]
DATE SIGNATURE OF TREASURER OR ASSISTANT TREASURER

Executed on 12/31/XX By _____ [Signature Required]
DATE SIGNATURE OF CONTROLLING OFFICEHOLDER, CANDIDATE, STATE MEASURE PROPONENT, OR RESPONSIBLE OFFICER OF SPONSOR

Executed on _____ By _____
DATE SIGNATURE OF CONTROLLING OFFICEHOLDER, CANDIDATE, STATE MEASURE PROPONENT

Executed on _____ By _____
DATE SIGNATURE OF CONTROLLING OFFICEHOLDER, CANDIDATE, STATE MEASURE PROPONENT

S. Completing the Form 450 Cover Page

A Statement Covers Period

If this is the first report of the calendar year, the “from” date should be January 1. Otherwise, this date should be the day after the closing date of the most recently filed campaign statement.

B Date of Election

When filing a preelection statement in connection with an election, provide the date of the election.

1 Type of Recipient Committee

Check the box indicating that the committee is a ballot measure committee. Also mark the appropriate circle if the committee is primarily formed, and indicate if it is also controlled or sponsored.

2 Type of Statement

Check the appropriate box to indicate the type of statement being filed (e.g., semi-annual or preelection).

3 Committee and Treasurer Information

This entire section must be completed and should include the same information as provided on the committee's most recently filed Statement of Organization, Form 410. If the committee has not yet received an identification number from the Secretary of State, enter "pending" in the "I.D. Number" box.

4 Verification

The Form 450 is not considered filed if it is not signed. The committee treasurer or the assistant treasurer must review the completed Form 450 and sign the verification. In addition, if an officeholder/candidate or state ballot measure proponent controls the committee, he or she must also sign the statement. If two or three officeholders/candidates control the committee, each one must sign. If there are more than three officeholders/candidates controlling the committee, one may sign on behalf of the others. If the committee is sponsored and is reporting contributions received through the sponsor or made by the sponsor, the responsible officer of the sponsor must also complete the verification.

**Recipient Committee
Campaign Statement
Summary Page**

Amounts may be rounded
to whole dollars.

SHORT FORM

Statement covers period from <u>10/22/XX</u> through <u>12/31/XX</u>	CALIFORNIA FORM 450
	Page <u>XX</u> of <u>XX</u>
NAME OF COMMITTEE	
Citizens Against the Recall of Lawrence Martin	I.D. NUMBER 13988XX

Expenditures Made

1. Expenditures of \$100 or more made this period	\$	<u>650</u>
2. Expenditures under \$100 made this period (Not itemized.)		<u>210</u>
3. SUBTOTAL EXPENDITURES MADE THIS PERIOD.....	Add Lines 1 + 2	\$ <u>860</u>
4. Nonmonetary Adjustment.....	From Line 8 Below	<u>400</u>
5. Total expenditures made from previous statement	Previous Summary Page, Line 6	\$ <u>3,550</u>
<i>(If this is the first statement for the calendar year, enter zero.)</i>		
6. TOTAL EXPENDITURES MADE TO DATE	Add Lines 3 + 4 + 5	\$ <u>4,810</u>

Contributions Received

7. Monetary contributions received this period.....	\$	<u>300</u>
8. Non-monetary contributions received this period.....		<u>400</u>
9. Total contributions received from previous statement	Previous Summary Page, Line 10	\$ <u>4,110</u>
<i>(If this is the first statement for the calendar year, enter zero.)</i>		
10. TOTAL CONTRIBUTIONS RECEIVED TO DATE	Add Lines 7 + 8 + 9	\$ <u>4,810</u>

Current Cash Statement

11. Beginning cash balance	Previous Summary Page, Line 15	\$	<u>550</u>
12. Cash receipts this period.....	Line 7 above		<u>300</u>
13. Miscellaneous increases to cash		\$	<u>10</u>
14. Cash expenditures this period.....	Line 3 above		<u>860</u>
15. ENDING CASH BALANCE THIS PERIOD	Add Lines 11 + 12 + 13, then subtract Line 14	\$	<u>0</u>

T. Completing the Form 450 Summary Page

The Summary Page lists the totals of all contributions received and expenditures made during the period covered by the statement and the cumulative amounts of contributions and expenditures made during the calendar year. If the committee began raising funds in connection with the qualification of a ballot measure that extends into two calendar years, the period over which contributions and expenditures are cumulated begins January 1 of the year the committee began raising funds.

The Summary Page also includes the ending cash balance. Note: The figures on the Summary Page are representative, but not exact, from the chapter's illustrations.

**Recipient Committee
Campaign Statement – Short Form**

Amounts may be rounded to whole dollars.

Statement covers period
from 10/22/XX
through 12/31/XX

SHORT FORM

CALIFORNIA FORM 450

Page XX of XX

I.D. NUMBER
13988XX

SEE INSTRUCTIONS ON REVERSE
NAME OF COMMITTEE

Citizens Against the Recall of Lawrence Martin

5. Payments Made (If more space is needed, use additional copies of this page for continuation sheets.)

1	2	3	4	5	6
DATE*	NAME AND ADDRESS OF PAYEE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	DESCRIPTION OF PAYMENT	NAME OF CANDIDATE AND OFFICE OR NAME OF BALLOT MEASURE AND BALLOT NUMBER OR LETTER AND JURISDICTION	AMOUNT THIS PERIOD	CUMULATIVE AMOUNTS TO DATE*
	Cooper Henderson 120 North Fairfield Street Azusa, CA 91702	Treasurer duties	<input type="checkbox"/> Support <input type="checkbox"/> Oppose <input type="checkbox"/> Contribution <input type="checkbox"/> Ind. Exp.	\$450	Calendar Year \$ _____ Other \$ _____
	United Way 200 North Azusa Avenue Azusa, CA 91702	Charitable donation	<input type="checkbox"/> Support <input type="checkbox"/> Oppose <input type="checkbox"/> Contribution <input type="checkbox"/> Ind. Exp.	\$200	Calendar Year \$ _____ Other \$ _____
			<input type="checkbox"/> Support <input type="checkbox"/> Oppose <input type="checkbox"/> Contribution <input type="checkbox"/> Ind. Exp.		Calendar Year \$ _____ Other \$ _____
SUBTOTAL \$				650	

U. Completing Part 5 (Payments Made) of the Form 450

Please refer to the “General Rules” section in the instructions for completing Form 460.

For each payment of \$100 or more, provide:

1 Date

The date an expenditure is made is generally not required because expenditures are made in connection with the primarily formed ballot measure committee’s activity. The date is required if the expenditure is a contribution or an independent expenditure to support or oppose a candidate, other ballot measure, or committee.

2 Name and Address of Payee

For each payee or creditor of \$100 or more, enter the full name, street address, city, state, and zip code. If the payee is different than the vendor providing the goods and services (subvendor), also enter the

subvendor's full name, street address, city, state, and zip code if the payment to the subvendor was \$500 or more. (See Chapter 9 for additional information about subvendor payments.)

3 Description of Payment

If the payment is a direct contribution to a candidate or committee, enter "monetary contribution." If the payment is for a nonmonetary contribution, enter "nonmonetary contribution" and describe the goods or services provided. If the payment is not a contribution, provide a brief description of the goods or services received by the committee.

4 Candidate and Office, Measure and Jurisdiction, or Committee

If a total of \$100 or more is contributed or expended during a calendar year to support or oppose a single candidate, another ballot measure, or general purpose committee (e.g., a political party), disclose the name of the candidate and the office sought or held, the number or letter and jurisdiction (e.g., state, multi-county, county, city, special district, etc.) of the ballot measure, or the name of the general purpose committee. For each candidate or measure listed, indicate whether the payment was made to support or oppose the candidate or measure and check one of the boxes indicating whether the payment was a contribution or an independent expenditure.

5 Amount This Period

Provide the amount(s) of the payment(s).

6 Cumulative Amounts to Date

For each payment that is a contribution or an independent expenditure, report the cumulative amount contributed to or expended to support or oppose each itemized candidate, officeholder, ballot measure, or committee since January 1 of the current calendar year.

See Chapter 3 for information about contributions that must be aggregated when reporting the cumulative amounts to date.

Quick Tip

If a primarily formed ballot measure committee makes contributions (including loans) to candidates or other committees or makes independent expenditures to support or oppose candidates, officeholders, or other ballot measures, it may qualify as a general purpose committee, which has different filing requirements. (See Regulation 18247.5.)

V. Amending the Form 460 or Form 450

To change or provide information missing from a previously filed Form 460 or Form 450, complete a new Cover Page and check the “Amendment” box under “Type of Statement.” Also check the box showing the type of statement being amended (e.g., preelection, semi-annual) and enter the period covered by the statement being amended. Provide a brief explanation of the amendment and attach the schedule(s) being amended, including the Summary Page, if applicable. File the amendment with each of the filing officers that received the original filing. To amend a report filed electronically with the Secretary of State, a complete replacement filing is required.

Authority

The following Government Code sections and Title 2 regulations provide authority for the information in this chapter:

Government Code Sections

- 81004 Reports and Statements; Perjury; Verification.
- 81004.5 Reports and Statements; Amendments.
- 81005 Reports and Statements; Filing Deadline on Weekend or Holiday.
- 82015.5 Contribution; Aggregation.
- 82018 Cumulative Amount.
- 82025.5 Fair Market Value.
- 84105 Notification to Contributors.
- 84211 Contents of Campaign Statement.
- 84212 Forms; Loans.
- 84213 Verification.
- 84214 Termination.
- 84216 Loans.
- 84216.5 Loans Made by a Candidate or Committee.
- 84302 Contributions by Intermediary or Agent.
- 84303 Expenditure by Agent or Independent Contractor.
- 84306 Contributions Received by Agents of Candidates or Committees.
- 85307 Loans.
- 85700 Donor Information Requirements; Return of Contributions.

Title 2 Regulations

- 18215 Contribution.
- 18216 Enforceable Promise to Make a Payment.
- 18401 Required Recordkeeping for Chapters 4 & 5.
- 18421 Cash Equivalents.
- 18421.1 Disclosure of the Making and Receipt of Contributions.
- 18421.2 Street Address.
- 18421.3 Reporting of Contributions and Expenditures Collected by Contract Vendors or Collecting Agents.
- 18421.4 Reporting Cumulative Amounts for State Elections and State Recipient Committees
- 18421.5 Reporting an Expenditure for Paid Online Communications.
- 18421.6 Reporting Accrued Expenses.
- 18421.7 Reporting an Expenditure for a Gift, a Meal or Travel.
- 18421.8 Reporting an Expenditure by a Candidate Controlled General Purpose Ballot Measure Committee.

- 18421.9 Reporting Expenditures Charged to a Credit, Debit or Charge Card by a Candidate or Committee.
- 18423 Payments for Personal Services as Contributions and Expenditures.
- 18427 Duties of Treasurers and Candidates with Respect to Campaign Statements.
- 18427.1 Notification to Contributors of Filing Obligations.
- 18428 Reporting of Contributions and Independent Expenditures Required to be Aggregated.
- 18431 Reporting of Expenditures by an Agent or Independent Contractor.
- 18432.5 Intermediary and Earmarked Funds Disclosure.
- 18521.5 Ballot Measure Committees Controlled by Candidates for Elective State Office.
- 18530.8 Personal Loans.
- 18570 Return of Contributions with Insufficient Donor Information.